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**STATE BOARD OF EQUALIZATION**

November 21, 1961

[X]

Dear Mr. [X]:

Re: [X]

This is in reply to your letter of November 14, 1961 concerning the application of sales tax to a survival kit which your client, [X], contemplates retailing. The survival kit contains multi-purpose food, pure water, vitamin C wafers, a can opener, a measure, a utility can, a mixing can and instructions.

The multi-purpose food and the vitamin C wafers are exempt under the food products exemption, see Ruling 52 (copy enclosed). However, the other items are subject to tax where sold at retail in this State. Since this packet is sold at a lump sum price, some allocation between the taxable and nontaxable items must be made. The allocation should be made on the reasonable market value of the various items.

You also ask how these items should be reported. The total sales price of the packet should be entered on line 1 of the taxpayer's sales tax return. Wholesale sales should then be deducted on line 4 and sales of food products on line 5. This will leave the taxable gross receipts at the value of the retail sales price of the taxable items.

Very truly yours,

E. H. Stetson  
Tax Counsel

By John H. Knowles

JHK:ac  
Enclosures

cc: San Francisco – Tax Administrator